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Zahid Jamil & Co

Chartered Accountants

An Independent Firm of Audit, Accounting,
Tax & Consulting



**NOOR EDUCATIONAL AND CAPACITY
DEVELOPMENT ORGANIZATION
(NECDO)**

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**



AUDIT | ACCOUNTING | TAX | CONSULTING

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INDEPENDENT AUDITORS' REPORT ON GENERAL PURPOSE FINANCIAL STATEMENTS

The Directors

Noor Educational and Capacity Development Organization (NECDO)
Kabul, Afghanistan

Opinion

We have audited the accompanying financial statements of Noor Educational and Capacity Development Organization (NECDO), which comprise the statement of financial position as at December 31, 2020, statement of the related Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2020, and its financial performance for the year then ended in accordance with accounting policies mentioned in note 3 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further in the Auditor's Responsibilities of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA code), and we have fulfilled our other ethical obligations sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting policies described in note 3 to the financial statements, and for such internal control as the management determines is necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization ability to continue as going concern, disclosing, as



applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no legalistic alternative but to do so.

Management is responsible for overseeing the Organization's financial reporting process.

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting, based on the audit evidence obtained,



whether a material uncertainty exists related to events or conditions that many cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the modify our opinion. Our conclusions are based on the audit evidence obtained up to the date our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieve fair presentation.

We communicate with the management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PGI Zahid Jamil & Co.
Muhammad Mazhar Arshad - FCA
Prime Global Zahid Jamil & Co.
Chartered Accountants
Kabul, Afghanistan
Date: April 07, 2021

,661

,661

,661

,955

,585

,870

,251

,706

,661

	NOTE	2020 USD	2019 USD
<u>ASSETS:</u>			
<u>CURRENT ASSETS</u>			
Receivable from Donors	4.	26,282	-
Cash and Cash Equivalents	5.	154,025	302,661
		180,307	302,661
TOTAL ASSETS		180,307	302,661
<u>ACCUMULATED FUNDS AND LIABILITIES:</u>			
<u>ACCUMULATED FUNDS</u>			
Accumulated Funds	6.	1,937	34,955
<u>CURRENT LIABILITIES</u>			
Short term Loan	7.	66,827	87,585
Payable to Donors	8.	-	5,870
Accrued and Other Liabilities		111,543	174,251
		178,370	267,706
TOTAL FUNDS AND LIABILITIES		180,307	302,661

The annexed notes from 1 to 15 form an integral part of these financial statements.


EXECUTIVE DIRECTOR




FINANCE MANAGER

NDOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2020

	NOTE	2020 USD	2019 USD
<u>INCOME:</u>			
Grants Received	9.	353,290	82,022
Other Donation & Grants	10.	55,065	57,313
		408,355	139,335
<u>EXPENDITURES:</u>			
Project Cost	11.	385,442	76,152
Other Expenses	12.	55,065	57,313
Financial & Other Charges		866	906
		441,373	134,371
NET SURPLUS / (DEFICIT) FOR THE YEAR		(33,018)	4,964

The annexed notes from 1 to 15 form an integral part of these financial statements.


EXECUTIVE DIRECTOR




FINANCE MANAGER

1. STATUS AND NATURE OF ACTIVITIES

NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO), hereinafter referred to as "The Organization" is a Non - Governmental and Non - Political Development Organization Empowering People and Communities to initiate and sustain their own Development. NECDO is Working in Partnership with Different Communities providing Tools and Resources to Change Behaviours of Men Dominated Society Towards Improvement of Women's Human Rights Conditions and to Produce Women rights Advocates from Islamic and Modern Life Perspective from Afghan Community. NECDO is also Working for the Education of Women and Children and for Development of Women's Shura Leadership Potential within the region.

NECDO is registered with the Government of Afghanistan, Ministry of Economy (Registration No. 95), Ministry of Education (Registration No.278) and with the Ministry of Women's Affairs (Registration No. 35). The Registered Office of NECDO is Situated in Kabul, Afghanistan.

2. BASIS OF PREPARATION

2.1 STATEMENT OF COMPLIANCE

These Financial Statements have been prepared by the Management of the Organization in accordance with the Organization's Specific requirements and Reporting provisions of the Grant agreements signed with the Donors.

2.2 BASIS OF MEASUREMENT

These Financial Statements have been prepared under historical cost basis of accounting, except for monetary assets and liabilities in currency other than reporting currency which are stated as per accounting policy of foreign currency transactions.

2.3 PRESENTATION AND FUNCTIONAL CURRENCY

Items included in these Financial Statements are measured using the Currency of Primary Economic Environment in which the Organization Operates. These Financial Statements have been presented in US Dollars (USD), which is the Organization Functional currency also along with Local Currency Afghani (AFN).

3. SIGNIFICANT ACCOUNTING POLICIES

3.1 FOREIGN CURRENCY TRANSACTIONS

Transactions in Currencies other than the Reporting Currencies are recorded in reporting currency (USD) at the exchange rate prevailing on the Date of transactions. Monetary assets and liabilities in foreign currencies are reported in USD at the rates of exchange approximating those prevalent at the period end Date.

1 USD : 75 AFN

3.3 CAPITAL EXPENDITURES

Capital Items purchased during the year are charged to the Donors as an Expense. However, a Memorandum record is being maintained for the management purposes.

3.4 FUNDS ACCOUNTING

Restricted Funds from donors are grants and contracts which have to be used in accordance with the specific restrictions imposed by the Donors or which have been raised by the entity for particular purpose. Funds in case of Restricted Funds are recognised upto the extent of expenditures incurred for specific project when it is probable that grant will be awarded.

Any Surplus / Deficit of Funds actually received against the expenditure is recognised as a Payable to Donor or Receivable from Donor respectively.

Un - Restricted Funds are the Donations received from Donors who do not impose restrictions on the Used of Funds. Consequently, there is no time restrictions imposed as to when the funds can be used, so the Donations are recognised on receipt as Revenue.

All Other Incomes are recognised in the Income Statement on Receipt Basis.

3.5 TAXATION

The Entity, being a Non-Profit Organization, is Exempt from Income tax as per Afghanistan Income Tax Law. However, Withholding taxes are Deducted as per the Afghanistan Income tax law on procurement of goods and services and duly deposited in the Government Treasury.

3.10 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash in hand and at banks. Cash and cash equivalents are highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

3.11 EXPENDITURES

Expenditures are recognized on Accrual basis of accounting. In accordance with the Accrual basis of accounting, Expenditure is accounted for when incurred rather than when paid.

	NOTE	2020 USD	2019 USD
4. RECEIVABLE FROM DONORS			
To Fight Sexual Harassment through Awareness Raising Among Local Community and Students	Annex "A"	-	-
To Fight Sexual Harassment through Awareness Raising Among Local Community and Students	Annex "B"	-	-
Mobilizing Afghan Men to Protect Women Rights Democracy and Peace	Annex "C"	26,282	-
Unconditional Seasonal Support Covid - 19 in Kabul	Annex "D"	-	-
Covid - 19 Impacted Population Rural Food Project Complemented By Emergency Blanket Supplementary Feeding Programme Project	Annex "E"	-	-
Social Protection	Annex "F"	-	-
Social Safetynet Support in Kabul	Annex "G"	-	-
Unconditional Seasonal Support Covid - 19 in Kabul	Annex "H"	-	-
Covid - 19 Project in Kabul	Annex "I"	-	-
Last year Grant Receivables		26,282	-
5. CASH AND CASH EQUIVALENTS			
Cash In Hand		6,009	2,293
Cash at Bank - Current Account	5.1	148,016	300,368
		154,025	302,661
5.1 CASH AT BANK - CURRENT ACCOUNT			
Afghanistan International Bank - USD		114,363	300,368
Afghanistan International Bank - AFN		33,653	-
		148,016	300,368
6. ACCUMULATED FUNDS			
Opening Balance		34,955	29,991
Surplus / (Deficit) for the year		(33,018)	4,964
		1,937	34,955
7. SHORT TERM LOAN			
Short term Loan	7.1	66,827	87,585
		66,827	87,585
7.1 Short term interest free Loan is Obtained from the Management of the Organization to meet the running Project Expenditures and will be repay after receiving the Grants from Donors.			
8. PAYABLE TO DONORS			
Mobilizing Afghan Men to Protect Women Rights Democracy and Peace	Annex "C"	-	5,870
		-	5,870

	NOTE	2020 USD	2019 USD
9. GRANTS FROM DONORS			
To Fight Sexual Harassment through Awareness Raising Among Local Community and Students	Annex "A"	15,590	-
To Fight Sexual Harassment through Awareness Raising Among Local Community and Students	Annex "B"	24,800	-
Mobilizing Afghan Men to Protect Women Rights Democracy and Peace	Annex "C"	-	37,628
Unconditional Seasonal Support Covid - 19 in Kabul	Annex "D"	38,728	-
Covid - 19 Impacted Population Rural Food Project Complemented By Emergency Blanket Supplementary Feeding Programme Project	Annex "E"	50,569	-
Social Protection	Annex "F"	39,466	-
Social Safetynet Support in Kabul	Annex "G"	95,581	-
Unconditional Seasonal Support Covid - 19 in Kabul	Annex "H"	51,351	-
Covid - 19 Project in Kabul	Annex "I"	37,205	-
Last year Grants from Donors		-	44,394
		353,290	82,022
10. OTHER DONATION & GRANTS			
"JOA" Jarrahi Order of America for the Year 2020 (NECDD Relief Program)		35,065	35,200
Bothkhak Social Center Construction		20,000	-
Last year Other Income		-	22,113
		55,065	57,313
11. PROJECT COST			
To Fight Sexual Harassment through Awareness Raising Among Local Community and Students	Annex "A"	15,590	-
To Fight Sexual Harassment through Awareness Raising Among Local Community and Students	Annex "B"	24,800	-
Mobilizing Afghan Men to Protect Women Rights Democracy and Peace	Annex "C"	32,152	31,758
Unconditional Seasonal Support Covid - 19 in Kabul	Annex "D"	38,728	-
Covid - 19 Impacted Population Rural Food Project Complemented By Emergency Blanket Supplementary Feeding Programme Project	Annex "E"	50,569	-
Social Protection	Annex "F"	39,466	-
Social Safetynet Support in Kabul	Annex "G"	95,581	-
Unconditional Seasonal Support Covid - 19 in Kabul	Annex "H"	51,351	-
Covid - 19 Project in Kabul	Annex "I"	37,205	-
Last year Project Cost		-	44,394
		385,442	76,152
12. OTHER EXPENSES			
"JOA" Jarrahi Order of America for the Year 2020 (NECDD Relief Program)		35,065	35,200
Bothkhak Social Center Construction		20,000	-
Last year Other Expenses		-	22,113
		55,065	57,313

13. CORRESPONDING FIGURES

Corresponding Figures have been rearranged, regrouped and reclassified where necessary for the purpose of Comparison. However, no significant reclassification or restatement have been made.

14. GENERAL

14.1 NUMBER OF EMPLOYEES

Total number of full time employees of Noor Educational and Capacity Development Organization (NECDO) as at December 31, 2020 were: 52 and as at December 31, 2019 were: 11

14.2 FIGURES

... Figures in these Financial Statements have been rounded off to the nearest of US Dollars (USD).

15. DATE OF AUTHORIZATION FOR ISSUE

These financial statements were approved by the Executive Director and Finance Manager of the Organization on----- and were authorised for issue by the Board on


EXECUTIVE DIRECTOR
FINANCE MANAGER

FUNDS

Funds received from Donor

BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% AGE
124,495	15,590	108,905	87
124,495	15,590	108,905	87

EXPENDITURE

PERSONNEL COST

Director	9,450	2,100	7,350	78
Project Coordinator	10,800	1,200	9,600	89
Master Trainers	6,400	-	6,400	100
Administration	4,500	1,000	3,500	78
Finance Officer	4,320	960	3,360	78
<i>Sub - Total</i>	35,470	5,260	30,210	85

EQUIPMENT AND CAPITAL

Laptop	800	800	-	-
Desk	100	100	-	-
Chair	50	50	-	-
<i>Sub - Total</i>	950	950	-	-

ADMINISTRATION

Rent	8,640	1,920	6,720	78
Utilities	1,080	240	840	78
Office Communication and Internet Cost	1,620	360	1,260	78
Office supplies	1,620	360	1,260	78
<i>Sub - Total</i>	12,960	2,880	10,080	78

TRAINING MATERIALS

Consultant and trainer charges	5,000	5,000	-	-
Manual Printing Cost	1,500	-	1,500	100
Training Participants Stationary	900	-	900	100
Training Participants Refreshment	1,350	-	1,350	100
Training Participants Lunch	2,250	-	2,250	100
Training Participants Transportation Cost	12,000	-	12,000	100
Training Banner Printing Cost	90	-	90	100
<i>Sub - Total</i>	23,090	5,000	18,090	78

MEDIA AND AUDIO BROADCAST

Media Round Table TV Cost	10,000	-	10,000	100
Audio Radio Spots	1,500	1,500	-	-
honorium for the guest speakers	800	-	800	100
<i>Sub - Total</i>	12,300	1,500	10,800	88

FOCUS GROUP DISCUSSION

Focus Group Discussion Refreshment	1,250	-	1,250	100
Focus Group Discussion Communication Cost	5,000	-	5,000	100
Honorium for Imams	750	-	750	100
	7,000	-	7,000	100

BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% AGE

FUNDS

Funds received from Donor

24,800	24,800	-	-
24,800	24,800	-	-

EXPENDITURE

AWARENESS RAISING ON COVID - 19

Publication of posters

2,000 2,000 - -

40 Short video clips by Imams

12,800 12,800 - -

Broadcasting charges for the video clips

10,000 10,000 - -

Sub - Total

24,800 24,800 - -

TOTAL EXPENDITURES

24,800 24,800 - -

RECEIVABLE FROM DONOR

-

OPERATIONAL COSTS RELATED TO THE PROJECT

House Rent	5,414	2,707	2,707	5,414	-	-
Utilities	451	226	226	451	-	-
Communication (Internet & Top Up)	722	361	361	722	-	-
Stationary	451	226	226	451	-	-
Office Supplies	812	406	406	812	-	-
<i>Sub - Total</i>	<u>7,850</u>	<u>3,925</u>	<u>3,925</u>	<u>7,850</u>	<u>-</u>	<u>-</u>

GENERAL ADMIN COST @5%

General Admin Cost @5%	3,135	784	2,352	3,136	(0)	(0)
<i>Sub - Total</i>	<u>3,135</u>	<u>784</u>	<u>2,352</u>	<u>3,136</u>	<u>(0)</u>	<u>(0)</u>

TOTAL EXPENDITURES

<u>63,910</u>	<u>32,152</u>	<u>31,758</u>	<u>63,910</u>	<u>32,152</u>	<u>50</u>
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RECEIVABLE FROM DONOR

<u>(26,282)</u>	<u>5,870</u>
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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
 PROJECT TITLE: UNCONDITIONAL SEASONAL SUPPORT COVID - 19 IN KABUL
 DONOR: WORLD FOOD PROGRAM (WFP)
 PROJECT PERIOD: JULY 01, 2020 TO SEPTEMBER 30, 2020
 REPORTING PERIOD: JANUARY 01, 2020 TO DECEMBER 31, 2020

Annexure "D"

BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% age

FUNDS

Funds received from Donor

38,728	38,728	-	-
38,728	38,728	-	-

EXPENDITURE

FOOD TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, TRANSPORT, STORAGE, FOOD MGT. & TRANSFORMATION SERVICES)

Food Transfer Modality

Sub - Total

-	-	-	-
-	-	-	-

CBT TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS & OTHER DELIVERY COSTS)

Project Manager

1,333 1,333

-

-

Field Monitors / Surveyors

6,533 6,533

-

-

Data Entry Clerks

2,000 2,000

-

-

Admin and Finance Officer

400 400

-

-

Crowd Control

6,400 6,400

-

-

Cash Distributor / Facilitator

4,000 4,000

-

-

Guards for Distribution Centers

4,800 4,800

-

-

Sub - Total

25,467 25,467

-

-

CAPACITY STRENGTHENING TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, EQUIPMENT & SUPPLIES, CONTRACTED SERVICES, TRAININGS, MEETINGS, WORKSHOPS, EQUIPMENT TRANSPORT & RELATED COSTS AND OTHER COSTS)

Capacity Strengthening Transfer Modality

Sub - Total

-	-	-	-
-	-	-	-

TECHNICAL / SPECIALISTS SERVICES OR IMPLEMENTATION (BEN.RELAT.MGT-CONTRACTED SERVICES, ASSESSMENT COSTS-CONTRACTED SERVICES, EVALUATION COSTS-CONTRACTED SERVICES, MONITORING COSTS-CONTRACTED SERVICES, OTHER IMPLEMENTATION COSTS-NFIs FOR ACTIVITY IMPLEMENTATION)

Technical / Specialists Services or Implementation

Sub - Total

-	-	-	-
-	-	-	-

CP DIRECT SUPPORT COSTS (STAFF SALARY, STAFF RELATED COSTS, OFFICE RENT & RUNNING COSTS, VEHICLES & RUNNING COSTS, EQUIPMENT AND SUPPLIES)

Office Rent (Main Office)	133	133	-	-
Rent of Light Vehicles	4,000	4,000	-	-
Top up Card for Staff	173	173	-	-
Internet / 3GB Office Use	80	80	-	-
Stationary for Office	80	80	-	-
Banner	128	128	-	-
Office Utilities (Fuel for Generator)	133	133	-	-
Protection Material for Field Staff (Gloves, Mask, Sanitizer etc Lumpsum	400	400	-	-
Rent of Distribution Centers	4,000	4,000	-	-
Office Running Costs (Electricity, Water Bills etc)	1,600	1,600	-	-
<i>Sub - Total</i>	<u>10,728</u>	<u>10,728</u>	-	-

MANAGEMENT FEE @ 7%

Management Fee @ 7%	2,534	2,534	-	-
<i>Sub - Total</i>	<u>2,534</u>	<u>2,534</u>	-	-

TOTAL PROJECT EXPENDITURES BEFORE OTHER COSTS

<u>38,728</u>	<u>38,728</u>	-	-
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OTHER COSTS

Other Costs (AWCC payments to needy people in the project "Unconditional Seasonal Support COVID -19 in Kabul" (5150 Participants * 6000 AFN Per Participant = 30,900,000 Total AFN Costs)	412,000	412,000	-	-
<i>Sub - Total</i>	<u>412,000</u>	<u>412,000</u>	-	-

TOTAL PROJECT EXPENDITURES AFTER OTHER COSTS

<u>450,728</u>	<u>450,728</u>	-	-
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RECEIVABLE FROM DONOR

<u>-</u>

PG ZIAC

PROJECT TITLE: COVID - 19 IMPACTED POPULATION RURAL FOOD PROJECT COMPLEMENTED BY EMERGENCY BLANKET SUPPLEMENTARY FEEDING PROGRAMME PROJECT

DONOR: WORLD FOOD PROGRAM (WFP)

PROJECT PERIOD: APRIL 10, 2020 TO SEPTEMBER 30, 2020

REPORTING PERIOD: JANUARY 01, 2020 TO DECEMBER 31, 2020

BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% AGE

FUNDS

Funds received from Donor

50,569	50,569	-	-
50,569	50,569	-	-

EXPENDITURE**FOOD TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, TRANSPORT, STORAGE, FOOD MGT. & TRANSFORMATION SERVICES)**

Project Manager	1,600	1,600	-	-
Field Monitors / Surveyors	3,600	3,600	-	-
Data Entry Clerks (Scope Registration)	533	533	-	-
Admin and Finance Officer	600	600	-	-
Crowd Control	1,200	1,200	-	-
Store Keeper	3,200	3,200	-	-
Food Distributor	1,360	1,360	-	-
Warehouse Guard	4,800	4,800	-	-
Offloading Cost for 50% of food 1 time	974	974	-	-
Offloading Cost for 50% of food 3 times	2,922	2,922	-	-
Secondary Transportation cost for 50% of food	1,947	1,947	-	-
Warehouse rental cost	1,600	1,600	-	-
Second Amendment related to Personnel Costs	4,283	4,283	-	-
Third Amendment related to Personnel Costs	8,876	8,876	-	-
Sub - Total	37,495	37,495	-	-

CAPACITY STRENGTHENING TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, EQUIPMENT & SUPPLIES, CONTRACTED SERVICES, TRAININGS, MEETINGS, WORKSHOPS, EQUIPMENT TRANSPORT & RELATED COSTS AND OTHER COSTS)

Capacity Strengthening Transfer Modality	-	-	-	-
Sub - Total	-	-	-	-

TECHNICAL / SPECIALISTS SERVICES OR IMPLEMENTATION (BEN.RELAT.MGT-CONTRACTED SERVICES, ASSESSMENT COSTS-CONTRACTED SERVICES, EVALUATION COSTS-CONTRACTED SERVICES, MONITORING COSTS-CONTRACTED SERVICES, OTHER IMPLEMENTATION COSTS-NFIs FOR ACTIVITY IMPLEMENTATION)

Technical / Specialists Services or Implementation	-	-	-	-
Sub - Total	-	-	-	-

CP DIRECT SUPPORT COSTS (STAFF SALARY, STAFF RELATED COSTS, OFFICE RENT & RUNNING COSTS, VEHICLES & RUNNING COSTS, EQUIPMENT AND SUPPLIES)

Field Office Rent	1,600	1,600	-	-
Rent of Light Vehicles	4,400	4,400	-	-
Top up Card for Staff	70	70	-	-
Internet / 3GB Office Use	40	40	-	-
Stationary for Office	100	100	-	-
Banner	43	43	-	-
Office Utilities (Fuel for Generator)	200	200	-	-
Main Office Rent	-	-	-	-
Second Amendment related to CP Direct Support Costs	1,133	1,133	-	-
Third Amendment related to CP Direct Support Costs	2,179	2,179	-	-
Sub - Total	9,765	9,765	-	-

MANAGEMENT FEE @ 7%

Management Fee @ 7%	2,155	2,155	-	-
Second Amendment related to Management Fee @ 7%	379	379	-	-
Third Amendment related to Management Fee @ 7%	774	774	-	-
Sub - Total	3,308	3,308	-	-

TOTAL PROJECT EXPENDITURES BEFORE OTHER COSTS	50,569	50,569	-	-
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OTHER COSTS

Other Costs (AWCC payments to needy people in the project "Covid - 19 Impacted Population Rural Food Project Complemented by Emergency Blanket Supplementary Feeding Programme Project" (15382 Families * 6000 AFN Per Family = 92,292,000 Total AFN Costs)	1,230,560	1,230,560	-	-
Sub - Total	1,230,560	1,230,560	-	-

TOTAL PROJECT EXPENDITURES AFTER OTHER COSTS	1,281,129	1,281,129	-	-
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RECEIVABLE FROM DONOR	-	-	-	-
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PROJECT TITLE: SOCIAL PROTECTION

DONOR: WORLD FOOD PROGRAM (WFP)

PROJECT PERIOD: JANUARY 01, 2020 TO SEPTEMBER 30, 2020

REPORTING PERIOD: JANUARY 01, 2020 TO DECEMBER 31, 2020

BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% AGE

FUNDS

Funds received from Donor

39,466	39,466	-	-
39,466	39,466	-	-

EXPENDITUREFOOD TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, TRANSPORT, STORAGE, FOOD MGT. & TRANSFORMATION SERVICES)

Food Transfer Modality

-	-	-	-
-	-	-	-

*Sub - Total*CBT TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS & OTHER DELIVERY COSTS)

Project Manager

2,133 2,133 - -

Field Monitors / Surveyors

2,667 2,667 - -

Scope Registration Officers (1 Male & 1 Female)

1,067 1,067 - -

Admin and Finance Officer

667 667 - -

Cash Distributor / Verifier

1,600 1,600 - -

Crowd Control Staff

1,280 1,280 - -

Distribution Center Guard

1,067 1,067 - -

Rental Cost of Distribution Site

1,067 1,067 - -

Second Amendment to CBT Transfer Modality

17,320 17,320 - -

Sub - Total

28,867 28,867 - -

CAPACITY STRENGTHENING TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, EQUIPMENT & SUPPLIES, CONTRACTED SERVICES, TRAININGS, MEETINGS, WORKSHOPS, EQUIPMENT TRANSPORT & RELATED COSTS AND OTHER COSTS)

Capacity Strengthening Transfer Modality

-	-	-	-
-	-	-	-

*Sub - Total*TECHNICAL / SPECIALISTS SERVICES OR IMPLEMENTATION (BEN.RELAT.MGT-CONTRACTED SERVICES, ASSESSMENT COSTS-CONTRACTED SERVICES, EVALUATION COSTS-CONTRACTED SERVICES, MONITORING COSTS-CONTRACTED SERVICES, OTHER IMPLEMENTATION COSTS-NFIs FOR ACTIVITY IMPLEMENTATION)

Technical / Specialists Services or Implementation

-	-	-	-
-	-	-	-

Sub - Total

PG ZJAC

CP DIRECT SUPPORT COSTS (STAFF SALARY, STAFF RELATED COSTS, OFFICE RENT & RUNNING COSTS, VEHICLES & RUNNING COSTS, EQUIPMENT AND SUPPLIES)

Office Rent (Main Office)	267	267	-	-
Utilities (Electricity & Water Bills etc)	187	187	-	-
Top up Card for Staff	93	93	-	-
Internet / 3GB Office Use (Scope)	107	107	-	-
Rent of Light Vehicles	2,400	2,400	-	-
Stationary	120	120	-	-
Banner	32	32	-	-
Second Amendment related to CP Direct Support Costs	4,812	4,812	-	-
<i>Sub - Total</i>	<u>8,017</u>	<u>8,017</u>	-	-

MANAGEMENT FEE @ 7%

Management Fee @ 7%	1,033	1,033	-	-
Second Amendment related to Management Fee@7%	1,549	1,549	-	-
<i>Sub - Total</i>	<u>2,582</u>	<u>2,582</u>	-	-

TOTAL PROJECT EXPENDITURES BEFORE OTHER COSTS

<u>39,466</u>	<u>39,466</u>	-	-
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OTHER COSTS

Other Costs (AWCC payments to needy people in the

project "Social Protection" [1286 Families * 3000 AFN

Per Family * 9 Months = 34,722,000 Total AFN Costs)

<i>Sub - Total</i>	<u>462,960</u>	<u>462,960</u>	-	-
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TOTAL PROJECT EXPENDITURES AFTER OTHER COSTS

<u>502,426</u>	<u>502,426</u>	-	-
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HOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)

Annexure "G"

PROJECT TITLE: SOCIAL SAFETYNET SUPPORT IN KABUL

DONOR: WORLD FOOD PROGRAM (WFP)

PROJECT PERIOD: AUGUST 01, 2020 TO NOVEMBER 30, 2020

REPORTING PERIOD: JANUARY 01, 2020 TO DECEMBER 31, 2020

BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% AGE

FUNDS

Funds received from Donor

93,581	95,581	-	-
95,581	95,581	-	-

EXPENDITURE

FOOD TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, TRANSPORT, STORAGE, FOOD MGT. & TRANSFORMATION SERVICES)

Food Transfer Modality

Sub - Total

-	-	-	-
-	-	-	-

CBT TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS & OTHER DELIVERY COSTS)

Field Monitors / Surveyors (6 Male & 6 Female)

22,400 22,400

Date Entry Clerk (2 Male & 2 Female)

5,333 5,333

Admin and Finance Officer

800 800

Crowd Control (6 Male & 6 Female)

12,800 12,800

Cash Distributor / Facilitator (3 Male & 3 Female)

8,000 8,000

Guards for Distribution Centers

9,600 9,600

Sub - Total

58,933 58,933

CAPACITY STRENGTHENING TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, EQUIPMENT & SUPPLIES, CONTRACTED SERVICES, TRAININGS, MEETINGS, WORKSHOPS, EQUIPMENT TRANSPORT & RELATED COSTS AND OTHER COSTS)

Capacity Strengthening Transfer Modality

Sub - Total

-	-	-	-
-	-	-	-

TECHNICAL / SPECIALISTS SERVICES OR IMPLEMENTATION (BEN.RELAT.MGT-CONTRACTED SERVICES, ASSESSMENT COSTS-CONTRACTED SERVICES, EVALUATION COSTS-CONTRACTED SERVICES, MONITORING COSTS-CONTRACTED SERVICES)

CP DIRECT SUPPORT COSTS (STAFF SALARY, STAFF RELATED COSTS, OFFICE RENT & RUNNING COSTS, VEHICLES & RUNNING COSTS, EQUIPMENT AND SUPPLIES)

Office Rent (Main Office)	-	-	-	-
Rent of Light Vehicles	16,000	16,000	-	-
Top up Card for Staff	347	347	-	-
Internet / 3GB Office Use (Scope)	160	160	-	-
Stationary for Office	160	160	-	-
Equipment for Distribution Centers (Water jug & Glass etc)	3,200	3,200	-	-
Office Utilities (Fuel for Generator)	267	267	-	-
Protection Materials for Field Staff (Gloves, Mask, Sanitiz)	533	533	-	-
Rent of Distribution Centers	8,000	8,000	-	-
Office Running Cost (Electricity & Water Bills etc)	1,600	1,600	-	-
Banner for Distribution Sites	128	128	-	-
Sub - Total	30,395	30,395	-	-

MANAGEMENT FEE @ 7%

Management Fee @ 7%	6,253	6,253	-	-
Sub - Total	6,253	6,253	-	-

TOTAL PROJECT EXPENDITURES BEFORE OTHER COSTS	95,581	95,581	-	-
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OTHER COSTS

Other Costs (AWCC payments to needy people in the project "Social Safetynet Support in Kabul" [13512 Families * 6000 AFN Per Family = 81,072,000 Total AFN Costs])	1,080,960	1,080,960	-	-
Sub - Total	1,080,960	1,080,960	-	-

TOTAL PROJECT EXPENDITURES AFTER OTHER COSTS	1,176,541	1,176,541	-	-
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NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
 PROJECT TITLE: UNCONDITIONAL SEASONAL SUPPORT COVID - 19 IN KABUL
 DONOR: WORLD FOOD PROGRAM (WFP)
 PROJECT PERIOD: NOVEMBER 01, 2020 TO JANUARY 30, 2021
 REPORTING PERIOD: JANUARY 01, 2020 TO DECEMBER 31, 2020

Annexure "H"

BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% AGE

FUNDS

Funds received from Donor

51,351	51,351	-	-
51,351	51,351	-	-

EXPENDITURE

FOOD TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, TRANSPORT, STORAGE, FOOD MGT. & TRANSFORMATION SERVICES)

Food Transfer Modality

Sub - Total

-	-	-	-
-	-	-	-

CBT TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS & OTHER DELIVERY COSTS)

Project Manager
 Field Monitors / Surveyors (4 Male & 4 Female)
 Scope Registration Officers (5 Male & 3 Female)
 Admin and Finance Officer
 Crowed Control Staff (5 Male & 3 Female)
 Information Desk Staff (1 Male & 1 Female)
 Cash Distributor / Facilitator (5 Male & 3 Female)
 Guards for Distribution Centers (8 Male)
 Executive Director

1,600
 7,467
 4,000
 400
 6,400
 1,067
 5,333
 3,200
 900

1,600
 7,467
 4,000
 400
 6,400
 1,067
 5,333
 3,200
 900

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Sub - Total

30,367 30,367

-

-

CAPACITY STRENGTHENING TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, EQUIPMENT & SUPPLIES, CONTRACTED SERVICES, TRAININGS, MEETINGS, WORKSHOPS, EQUIPMENT TRANSPORT & RELATED COSTS AND OTHER COSTS)

Capacity Strengthening Transfer Modality

Sub - Total

-	-	-	-
-	-	-	-

TECHNICAL / SPECIALISTS SERVICES OR IMPLEMENTATION (BEN.RELAT.MGT-CONTRACTED SERVICES, ASSESSMENT COSTS-CONTRACTED SERVICES, EVALUATION COSTS-CONTRACTED SERVICES, MONITORING COSTS-CONTRACTED SERVICES, OTHER IMPLEMENTATION COSTS-NFIs FOR ACTIVITY IMPLEMENTATION)

Technical / Specialists Services or Implementation

Sub - Total

-	-	-	-
-	-	-	-

NOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
 PROJECT TITLE: UNCONDITIONAL SEASONAL SUPPORT COVID - 19 IN KABUL
 DONOR: WORLD FOOD PROGRAM (WFP)
 PROJECT PERIOD: NOVEMBER 01, 2020 TO JANUARY 30, 2021
 REPORTING PERIOD: JANUARY 01, 2020 TO DECEMBER 31, 2020

Annexure "H"

BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% AGE

FUNDS

Funds received from Donor	51,351	51,351	-	-
	51,351	51,351	-	-

EXPENDITURE

FOOD TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, TRANSPORT, STORAGE, FOOD MGT. & TRANSFORMATION SERVICES)

Food Transfer Modality	-	-	-	-
<i>Sub - Total</i>	-	-	-	-

CBT TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS & OTHER DELIVERY COSTS)

Project Manager	1,600	1,600	-	-
Field Monitors / Surveyors (4 Male & 4 Female)	7,467	7,467	-	-
Scope Registration Officers (5 Male & 3 Female)	4,000	4,000	-	-
Admin and Finance Officer	400	400	-	-
Crowd Control Staff (5 Male & 3 Female)	6,400	6,400	-	-
Information Desk Staff (1 Male & 1 Female)	1,067	1,067	-	-
Cash Distributor / Facilitator (5 Male & 3 Female)	5,333	5,333	-	-
Guards for Distribution Centers (8 Male)	3,200	3,200	-	-
Executive Director	900	900	-	-
<i>Sub - Total</i>	30,367	30,367	-	-

CAPACITY STRENGTHENING TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, EQUIPMENT & SUPPLIES, CONTRACTED SERVICES, TRAININGS, MEETINGS, WORKSHOPS, EQUIPMENT TRANSPORT & RELATED COSTS AND OTHER COSTS)

Capacity Strengthening Transfer Modality	-	-	-	-
<i>Sub - Total</i>	-	-	-	-

TECHNICAL / SPECIALISTS SERVICES OR IMPLEMENTATION (BEN.RELAT.MGT-CONTRACTED SERVICES, ASSESSMENT COSTS-CONTRACTED SERVICES, EVALUATION COSTS-CONTRACTED SERVICES, MONITORING COSTS-CONTRACTED SERVICES, OTHER IMPLEMENTATION COSTS-NFIs FOR ACTIVITY IMPLEMENTATION)

Technical / Specialists Services or Implementation	-	-	-	-
<i>Sub - Total</i>	-	-	-	-

CP DIRECT SUPPORT COSTS (STAFF SALARY, STAFF RELATED COSTS, OFFICE RENT & RUNNING COSTS, VEHICLES & RUNNING COSTS, EQUIPMENT AND SUPPLIES)

Rent of Light Vehicles	8,000	8,000	-	-
Top up Card for Staff	260	260	-	-
Internet / 3GB Office Use (Scope)	120	120	-	-
Stationary for Office	1,200	1,200	-	-
Rent of Distribution Centers	4,000	4,000	-	-
Equipment for Distribution Centers (Water Jug & Glass etc)	1,600	1,600	-	-
NFIs Costs	1,453	1,453	-	-
Office Running Cost (Electricity & Water Bills etc)	800	800	-	-
Banner for Project Sites	192	192	-	-
Main Office Rent	-	-	-	-
Main Office Running Cost	-	-	-	-
Main Office Furniture	-	-	-	-
Security	-	-	-	-
Sub - Total	17,625	17,625	-	-

MANAGEMENT FEE @ 7%

Management Fee @ 7%	3,359	3,359	-	-
Sub - Total	3,359	3,359	-	-

TOTAL PROJECT EXPENDITURES BEFORE OTHER COSTS	51,351	51,351	-	-
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OTHER COSTS

Other Costs (AWCC payments to needy people in the project "Unconditional Seasonal support Covid - 19 in Kabul" (6390 Families * 6000 AFN Per Family = 38,340,000 Total AFN Costs)	511,200	511,200	-	-
Sub - Total	511,200	511,200	-	-

TOTAL PROJECT EXPENDITURES AFTER OTHER COSTS	562,551	562,551	-	-
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HOOR EDUCATIONAL AND CAPACITY DEVELOPMENT ORGANIZATION (NECDO)
 PROJECT TITLE: COVID - 19 PROJECT IN KABUL
 DONOR: WORLD FOOD PROGRAM (WFP)
 PROJECT PERIOD: JUNE 15, 2020 TO SEPTEMBER 30, 2020
 REPORTING PERIOD: JANUARY 01, 2020 TO DECEMBER 31, 2020

Annexure "I"

BUDGET	ACTUAL	VARIANCE	VARIANCE
U S D			% AGE

FUNDS

Funds received from Donor

37,205	37,205	-	-
37,205	37,205	-	-

EXPENDITURE

FOOD TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, TRANSPORT, STORAGE, FOOD MGT. & TRANSFORMATION SERVICES)

Executive Director	533	533	-	-
Project Manager	1,333	1,333	-	-
Field Monitors / Surveyors	5,833	5,833	-	-
Data Entry Clerks	533	533	-	-
Admin and Finance Officer	400	400	-	-
Crowd Control	5,333	5,333	-	-
Store Keeper	2,667	2,667	-	-
Food Distributor	2,267	2,267	-	-
Warehouse Guard	4,000	4,000	-	-
Offloading Cost for 50% of food 1 time	1,237	1,237	-	-
Offloading Cost for 50% of food 3 times	-	-	-	-
Labour Charges during Food Distribution	1,237	1,237	-	-
Warehouse rental cost	2,000	2,000	-	-
Sub - Total	27,374	27,374	-	-

CBT TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS & OTHER DELIVERY COSTS)

CBT Transfer Modality	-	-	-	-
Sub - Total	-	-	-	-

CAPACITY STRENGTHENING TRANSFER MODALITY (STAFF SALARY, STAFF RELATED COSTS, EQUIPMENT & SUPPLIES, CONTRACTED SERVICES, TRAININGS, MEETINGS, WORKSHOPS, EQUIPMENT TRANSPORT & RELATED COSTS AND OTHER COSTS)

Capacity Strengthening Transfer Modality	-	-	-	-
Sub - Total	-	-	-	-

TECHNICAL / SPECIALISTS SERVICES OR IMPLEMENTATION (BEN.RELAT.MGT-CONTRACTED SERVICES, ASSESSMENT COSTS-CONTRACTED SERVICES, EVALUATION COSTS-CONTRACTED SERVICES, MONITORING COSTS-CONTRACTED SERVICES, OTHER IMPLEMENTATION COSTS-NFI FOR ACTIVITY IMPLEMENTATION)

Technical / Specialists Services or Implementation	-	-	-	-
Sub - Total	-	-	-	-

CP DIRECT SUPPORT COSTS (STAFF SALARY, STAFF RELATED COSTS, OFFICE RENT & RUNNING COSTS, VEHICLES & RUNNING COSTS, EQUIPMENT AND SUPPLIES)

Office Rent	-	-	-	-
Rent of Light Vehicles	6,000	6,000	-	-
Top up Card for Staff	267	267	-	-
Internet / 3GB Office Use	33	33	-	-
Stationary for Office	83	83	-	-
Banner	180	180	-	-
Office Utilities (Fuel for Generator)	167	167	-	-
Office Rent (Field Office)	667	667	-	-
Sub - Total	7,397	7,397	-	-

MANAGEMENT FEE @ 7%

Management Fee @ 7%	2,434	2,434	-	-
Sub - Total	2,434	2,434	-	-

TOTAL PROJECT EXPENDITURES BEFORE OTHER COSTS	37,205	37,205	-	-
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OTHER COSTS

Other Costs (AWCC payments to needy people in the project "Covid - 19 Project in Kabul" (4300 Families * 6000 AFN Per Family = 25,800,000 Total AFN Costs)	344,000	344,000	-	-
Sub - Total	344,000	344,000	-	-

TOTAL PROJECT EXPENDITURES AFTER OTHER COSTS	381,205	381,205	-	-
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